

Instructions Please Read

Dear Taxpayer:

Enclosed please find your **Clause 18-Financial Hardship** (due to age and infirmity) Application for Fiscal Year 2020.

The filing deadline for Fiscal Year 2020 is April 1, 2020. This deadline cannot be extended or waived by the Board of Assessors for any reason.

You must complete the following sections of the application in order for the Assessors' office to process your application.

- 1) Section A (Identification & Ownership as of July 1, 2019)
- 2) Section B (Exemption Status)
- 3) Section C (Employment Status)
- 4) Section D (Insurance Benefits)
- 5) Section E (Family Assistance)
- 6) Section F (Financial Statement, please be as detailed as possible)
- 7) Section G (Signature)

The following must be enclosed along with your application:

- ☐ **A physician's letter documenting your infirmity and employment status**
- ☐ **Copy of Birth Certificate** (for first time filers)
- ☐ **COMPLETE 2018 Federal Income Tax Return ***
- ☐ **Documentation of Liabilities & Expenses, indicated in Section F**
- ☐ **Copies of all assets listed in Section F, indicating Value as of July 1, 2019**

- ❖ Checking Accounts
- ❖ Savings Accounts
- ❖ Certificates of Deposit
- ❖ IRA Account
- ❖ Stocks, Bonds, & Savings Bonds
- ❖ Real Estate-other than your primary residence

- ☐ **Trust Verification (if applicable)**

The applicant must be a Trustee of the Trust AND also be a Beneficiary of the Trust.

For properties held in a Trust only-

Enclose the following (unless on file with the Assessor's Office):

- ☐ A copy of the entire Trust Document, including the Schedule of Beneficiaries.
- ☐ A copy of any amendments made to the trust and or Trustees since July 1, 2018.
- ☐ A copy of any amendments made to the Schedule of Beneficiaries.

Please Continue

*If you do not file a Federal Income Tax Return, please request a "FILE NO INCOME TAX RETURN" form.

Also in order to verify income, please enclose;

☐ State Income Tax Circuit Breaker (CB Form)

Or

☐ All 2018 1099 forms

☐ All 2018 W-2 forms

Your application cannot be processed unless it is completed and all required documents have been received.

If you have any questions, please contact the Assessors' office at (781) 316-3050.



Town of Arlington
Assessor's Office
(781) 316-3050

Date Received
Application No.
Parcel Id.

Name of City or Town

FINANCIAL HARDSHIP: ACTIVATED MILITARY - AGE AND INFIRMITY
FISCAL YEAR _____ APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 59, § 5, CLAUSE 18

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors on or before April 1, or 3 months
after actual (**not** preliminary) tax bills are mailed for fiscal year
if later.

INSTRUCTIONS: Complete all sections that apply. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____			Occupation _____		
Telephone Number _____			Marital Status _____		
Legal Residence (Domicile) on July 1, _____			Mailing Address (If different) _____		
No.	Street	City/Town	Zip Code		
Location of Property: _____				No. of Dwelling Units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____	
Did you own the property on July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>					
If yes, were you: Sole Owner <input type="checkbox"/> Co-owner with Spouse Only <input type="checkbox"/> Co-owner with Others <input type="checkbox"/>					
Was the property subject to a trust as of July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>					
If yes, please attach trust instrument including all schedules.					
Have you been granted any exemption in any other city or town (MA or other) for this year? Yes <input type="checkbox"/> No <input type="checkbox"/>					
If yes, name of city or town _____ Amount exempted \$ _____					

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership <input type="checkbox"/>	GRANTED <input type="checkbox"/>	Assessed tax \$ _____
Occupancy <input type="checkbox"/>	DENIED <input type="checkbox"/>	Exempted tax \$ _____
Status <input type="checkbox"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted tax \$ _____
Financial condition <input type="checkbox"/>	Board of Assessors	
Date voted/Deemed denied _____	_____	
Certificate No. _____	_____	
Date Cert./Notice sent _____	_____	
Date: _____		

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

B. EXEMPTION STATUS. Check the status that applies to you and complete the questions that follow.

☐ **ACTIVATED MILITARY PERSONNEL**

- ☐ Initially enlisted in the armed forces.
☐ Military status changed to active duty.

Date of activation to active duty. _____ *Attach copy of orders.*

GO ON TO SECTION D

☐ **OLDER AND INFIRM PERSON**

You must meet *both* age and infirmity requisites to qualify.

Date of Birth _____ *Attach a copy of birth certificate.*

Provide a detailed description of the physical or mental illness, disability or impairment.

Attach a physician's letter documenting your infirmity.

GO ON TO SECTION C

C. EMPLOYMENT STATUS.

Are you able to work? Yes ☐ No ☐ *If no, your physician's letter must confirm this status.*

If unemployed, state date of last employment _____

GO ON TO SECTION D

D. INSURANCE BENEFITS. Complete this section if you are a surviving spouse.

Date and place of spouse's death _____

Total amount of insurance received _____

Name of insurance company or fraternal society _____

GO ON TO SECTION E

E. FAMILY ASSISTANCE. Complete this section if you are receiving any financial assistance from family members.

Name	Relationship	Residence	Occupation	Wages	Assistance given
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Continue list on attachment in same format as necessary.

GO ON TO SECTION F

F. FINANCIAL STATEMENT. Complete this section fully. Copies of your federal and state tax returns and other documentation may be requested to verify your income and assets.

ASSETS		LIABILITIES	
REAL ESTATE			
Domicile value	\$ _____	Mortgage outstanding balance	\$ _____
Other value	_____		_____
PERSONAL ESTATE			
Motor vehicle values (year/make/model)	_____	Car loan balances	_____
	_____		_____
Bank account balances (Bank name & address)	_____		_____
	_____		_____
	_____		_____
Other (specify)	_____	Other outstanding debts (personal loans, credit cards, etc.)	_____
	_____		_____
TOTAL	\$ _____	TOTAL	\$ _____
INCOME		EXPENSES	
	Monthly		Monthly
Wages & salaries –Annual \$ _____	\$ _____	Mortgage payments (including taxes)	\$ _____
Unemployment compensation	_____	Food	_____
Social Security	_____	Utilities:	_____
Other pension/retirement	_____	Electricity	_____
Public assistance:	_____	Gas	_____
AFDC	_____	Heating fuel	_____
Food stamps	_____	Telephone	_____
Fuel assistance	_____	Water/sewer	_____
Other	_____	Debt payments:	_____
Rental income	_____	Car loans	_____
Business/professional profits	_____	Credit cards	_____
Interest/dividends	_____	Personal loans	_____
Other (specify)	_____	Fixed expenses:	_____
_____	_____	Car insurance	_____
_____	_____	House insurance	_____
	_____	Other (specify)	_____
	_____	_____	_____
	_____	_____	_____
TOTAL	\$ _____	TOTAL	\$ _____

GO ON TO SECTION G

G. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT FINANCIAL HARDSHIP EXEMPTION

FINANCIAL HARDSHIP EXEMPTION. You may be able to reduce all or a portion of the taxes assessed on your domicile if you do not have the financial resources to pay them because (1) you were called into active military service (not including initial enlistment), or (2) you are older and suffer some physical or mental illness, disability or impairment. Qualifications are established locally by the board of assessors. More detailed information may be obtained from your assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you owned and occupied the property and meet all qualifications for a financial hardship exemption as of July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before April 1, or 3 months after the actual bills were mailed for the fiscal year, whichever is later. THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any additional charges, you should pay the tax as assessed if possible. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment. If you are unable to make your payments, inform the assessors when you file your application.

ASSESSORS DISPOSITION. Upon applying for a financial hardship exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. In order to obtain a review of the assessors' decision on your application for a financial hardship exemption, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the decision.
